



United States Attorney's Office District of Connecticut Press Release

January 30, 2007 WALLINGFORD MAN SENTENCED TO FEDERAL PRISON FOR TAX EVASION

Kevin J. O'Connor, United States Attorney for the District of Connecticut, announced that PATRICK J. FENTON, age 54, of 93 Constitution Street, Wallingford, Connecticut, was sentenced today by Senior United States District Judge Alfred V. Covello in Hartford to 12 months and one day of imprisonment, followed by three years of supervised release. Judge Covello also ordered FENTON to pay a fine in the amount of \$4,000. On October 4, 2006, FENTON waived indictment and pleaded guilty to one count of tax evasion.

According to documents filed with the Court, FENTON owned and operated a trucking company known as *Fenton Trucking*, which was organized as a sole proprietorship. During the tax years 1999 to 2003, *Fenton Trucking* had one primary customer, *Infra-Metals Co.*, which hired FENTON to haul steel to its customers around the Northeast. FENTON either hauled the loads himself or hired subcontractors to do it for him. However, FENTON did not issue Form 1099s to any of his subcontractors.

In pleading guilty, FENTON admitted that he titled *Fenton Trucking* under the name of his then 10-year-old son in order to prevent the Internal Revenue Service from connecting the company's revenue to him. FENTON also provided his son's social security number to finance a truck that his business purchased. When *Infra-Metals* asked for his personal information so that they could send him a Form 1099, FENTON provided the social security number of his then 13-year-old daughter and claimed it as his own.

FENTON also admitted that he paid for all of his personal expenses out of the *Fenton Trucking* bank account by using company checks and a debit card.

FENTON stopped filing tax returns in 1994. In March 2004, an IRS Revenue Officer called FENTON to inquire about his delinquent individual tax returns. FENTON initially lied to the Revenue Officer, telling her that he was not working, that he had no income, and therefore did not need to file a tax return. FENTON knew that it was against the law not to file an income tax return if he had reportable income.

FENTON filed no tax returns for the tax years 1999, 2000, 2001, 2002, and 2003. During those same tax years, he had gross receipts from *Fenton Trucking* of approximately \$4.9 million; business expenses of approximately \$4.1 million; and adjusted gross income of approximately \$783,000. The tax loss resulting from the offense is \$222,385.00.

FENTON is required to pay to the IRS back taxes, penalties and interest in the amount of \$764,000.

“As we enter tax season, it is important to stress that we all have a duty to file truthful tax returns,” U.S. Attorney O’Connor stated. “Failure to do so may result in criminal charges, a possible prison term, and financial penalties that far exceed your original tax obligation.”

The case was investigated by Internal Revenue Service – Criminal Investigation Division. The case was prosecuted by Assistant United States Attorney Eric J. Glover.

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